

**UNITED STATES DISTRICT COURT  
DISTRICT OF NEVADA**

UNITED STATES OF AMERICA, )  
Plaintiff, )  
v. ) Case No. 2:13-cv-01498-JCM-PAL  
IVAN G. PIVAROFF, et al., )  
Defendants. )

**ORDER CONFIRMING SALE AND DIRECTING  
DISTRIBUTION OF SALE PROCEEDS**

This matter has come before the Court upon the United States' Motion to Confirm Sale and Direct Distribution of Sale Proceeds. For good cause shown, it is hereby

ORDERED ADJUDGED and DECREED as follows:

1. The United States' Motion to Confirm Sale and Direct Distribution of Sale Proceeds is GRANTED;

2. The sale at public auction of the condominium located at 3111 Bel Air Drive, #28F, Las Vegas, Nevada, to Guy Meeker is CONFIRMED, the property being more particularly described as follows:

SITUATE IN THE COUNTY OF CLARK, STATE OF NEVADA, DESCRIBED AS FOLLOWS:

## PARCEL I:

Unit 216 of amended plat of Regency Towers as the same is established and identified in the plan of condominium filed pursuant to the provisions of NRS 117.020 on April 12, 1972 in Book 14 of Plats, Page 37, and on August 10, 1973 in Book 16 of Plats, Page 27, in the official records of Clark County, Nevada ("Plan") and amendments thereto.

1 PARCEL II:

2 An undivided .860% interest in the common areas included in the  
3 plan.

4 PARCEL III:

5 An undivided .860% interest in the estate for years created by that  
6 certain lease dated January 1, 1971 between Chanin Nevada  
7 Properties, Inc., as landlord and Regency Holding Corp. as tenant,  
8 recorded on January 7, 1971 as instrument No. 72485, Book No.  
9 91, in official records of Clark County, Nevada.

10 3. The Internal Revenue Service Property Appraisal and Liquidation Specialists unit  
11 shall prepare and deliver a deed to the buyer of the property, Guy Meeker;

12 4. The Clerk of Court shall remit \$1,632.88 to the IRS for the costs of sale by  
13 mailing a check in that amount payable to "United States Treasury" to:

14 Hallie Lipscomb  
15 Internal Revenue Service  
16 Property Appraisal and Liquidation Specialist  
17 4330 Watt Avenue  
18 Sacramento, CA 95821;

19 5. The Clerk of Court shall remit a \$7,901.31 to the Clark County Treasurer by  
20 mailing a check payable to "Clark County Treasurer" to:

21 Clark County Treasurer  
22 500 S Grand Central Parkway 1<sup>st</sup> Floor  
23 PO Box 551220  
Las Vegas, NV 89155;

24 6. The Clerk of Court shall remit \$75,000.00 to Associated Enterprises, Ltd., by  
25 mailing a check in that amount payable to "Sylvester & Polednak, Ltd. Client Trust Account" to:

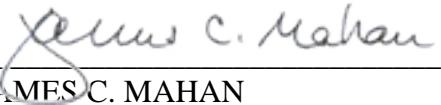
26 Allyson R. Noto  
27 Sylvester & Polednak, Ltd.  
28 1731 Village Center Circle  
29 Las Vegas, NV 89134; and

1       7. The Clerk of Court shall remit the remainder of the sale proceeds, \$405,465.81,  
2 along with any accrued interest, to the United States for application to the 1980, 1982, 1983 and  
3 1986 federal income tax liabilities of Ivan and Gwendolyn Pivaroff, by mailing a check payable  
4 to "U.S. Department of Justice" to:

5       Philip Doyle  
6       United States Department of Justice, Tax Division  
7       P.O. Box 14198  
8       Washington, DC 20044

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10      **SO ORDERED, ADJUDGED, AND DECREED.**

11      Signed this 20th day of January, 2017.

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14      JAMES C. MAHAN  
15      UNITED STATES DISTRICT JUDGE

16      Distribution to all electronically  
17      registered counsel of record and  
18      by mail to all *pro se* parties